General Assembly

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Sixtieth session
Agenda item 121

Resolution adopted by the General Assembly

[*on the report of the Fifth Committee (A/60/561/Add.1)*]

60/234. Financial reports and audited financial statements, and reports of the Board of Auditors

B[1]

The General Assembly,

Recalling its resolutions 58/249 B of 18 June 2004, 59/264 B of 22 June 2005 and 60/234 A of 23 December 2005,

Having considered the financial report and audited financial statements for the twelve-month period from 1 July 2004 to 30 June 2005 and the report of the Board of Auditors on the United Nations peacekeeping operations,[2] the report of the Advisory Committee on Administrative and Budgetary Questions on the report of the Board of Auditors on the accounts of the United Nations peacekeeping operations for the financial period ended 30 June 2005[3] and the report of the Secretary-General on the implementation of the recommendations of the Board of Auditors concerning the United Nations peacekeeping operations for the period ended 30 June 2005,[4]

1. *Accepts* the audited financial statements on the United Nations peacekeeping operations for the period from 1 July 2004 to 30 June 2005;[2]

2. *Takes note* of the observations and endorses the recommendations contained in the report of the Board of Auditors;[5]

3. *Also takes note* of the observations and endorses the recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions related to the report of the Board of Auditors;[3]

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[1] Resolution 60/234, in section VI of the *Official Records of the General Assembly, Sixtieth Session, Supplement No. 49* (A/60/49), vol. I, becomes resolution 60/234 A.

[2] *Official Records of the General Assembly, Sixtieth Session, Supplement No. 5* and corrigendum (A/60/5 and A/60/5 (Vol.II)/Corr.1), vol. II.

[3] A/60/784.

[4] A/60/691.

[5] *Official Records of the General Assembly, Sixtieth Session, Supplement No. 5* and corrigendum (A/60/5 and A/60/5 (Vol.II)/Corr.1), vol. II, chap. II.

4. *Commends* the Board of Auditors for the quality of its report and the streamlined format thereof;

5. *Takes note* of the report of the Secretary-General on the implementation of the recommendations of the Board of Auditors concerning the United Nations peacekeeping operations in respect of the financial period ended 30 June 2005;[4]

6. *Requests* the Secretary-General to ensure full implementation of the recommendations of the Board of Auditors and the related recommendations of the Advisory Committee in a prompt and timely manner;

7. *Also requests* the Secretary-General to indicate an expected time frame for the implementation of the recommendations of the Board of Auditors as well as the priorities for their implementation, including the office-holders to be held accountable;

8. *Further requests* the Secretary-General to provide, in the next report on the implementation of the recommendations of the Board of Auditors concerning the United Nations peacekeeping operations, full explanation for the delays in implementation of the recommendations of the Board for the period ended 30 June 2005 or the prior periods.

92nd plenary meeting
30 June 2006